

## Message Text

UNCLASSIFIED

PAGE 01 THE HA 01366 161451Z  
ACTION EB-08

INFO OCT-01 EUR-12 ISO-00 TRSE-00 COME-00 STR-04 CIAE-00  
INR-07 NSAE-00 /032 W  
-----162351Z 060472 /14  
R 161427Z MAR 77  
FM AMEMBASSY THE HAGUE  
TO SECSTATE WASHDC 079

UNCLAS THE HAGUE 1366

DEPT ALSO PASS TREASURY, COMMERCE

E.O. 11652: NA  
TAGS: EINV NL US  
SUBJECT: STATE TAXES ON FOREIGN INVESTORS

1. REPORT IS CIRCULATING IN DUTCH INVESTMENT COMMUNITY CONCERNING IMPOSITION OF SPECIAL TAXES ON FOREIGN INVESTORS IN STATE OF CALIFORNIA. REPORT IS BASED ON EXPERIENCE OF REAL ESTATE DEVELOPER INTERESTED IN CONSTRUCTION OR PURCHASE OF SHOPPING CENTER IN CALIFORNIA, AND ALLEGED DISCRIMINATORY TAX APPARENTLY IS CONFINED TO REAL ESTATE INVESTMENTS.

2. ACTION REQUESTED: PLEASE ADVISE ASAP WHETHER CALIFORNIA STATE OR LOCAL GOVERNMENTS HAVE IMPLEMENTED ANY TAX WHICH DOES NOT GIVE FOREIGN INVESTORS NATIONAL TREATMENT. IF SO, PLEASE PROVIDE DETAILS AND INFORMATION ON OTHER STATES CONTEMPLATING OR HAVING IN EFFECT SUCH A TAX.  
MCCLOSKEY

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** SALES, LAND, ALLEGATIONS, TAXES, FOREIGN INVESTMENTS, BUSINESS FIRMS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 16-Mar-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01-Jan-1960 12:00:00 am  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977THEHA01366  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D770090-1137  
**Format:** TEL  
**From:** THE HAGUE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1977/newtext/t19770353/aaaabuxs.tel  
**Line Count:** 43  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** f9cd09b7-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION EB  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 07-Oct-2004 12:00:00 am  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 3090865  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** STATE TAXES ON FOREIGN INVESTORS  
**TAGS:** EINV, NL, US  
**To:** STATE  
**Type:** TE  
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**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
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